

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

CITY OF YORK)	
)	
Appellant,)	CASE NO. 02E-183
)	
vs.)	
)	
YORK COUNTY BOARD OF)	FINDINGS AND ORDERS
EQUALIZATION,)	ON REMAND
)	
Appellee.)	
)	
)	

The Nebraska Tax Equalization and Review Commission ("the Commission"), being fully advised in the premises, finds and determines as follows:

1. The Supreme Court of the State of Nebraska ("the Supreme Court") filed its decision in *City of York v. York County Board of Equalization*, No. S-02-1121 ("the Decision") on August 27, 2003.
2. The Decision states "Pursuant to stipulation, S-02-1120 and S-02-1121 are submitted without oral argument. The decisions of the Tax Equalization and Review Commission are vacated. The causes are remanded to the Tax Equalization and Review Commission, with directions to instruct the York County Board of Equalization to grant the requested exemptions on each of the subject properties, as stipulated by the parties." *The Opinion*.
3. The Supreme Court issued a Mandate ("the Mandate") on September 9, 2003. A copy of the Mandate is attached hereto and incorporated herein by reference as Exhibit "A."

4. The Mandate directs that the Commission:
". . . shall, without delay, proceed to enter judgment in conformity with the judgment and opinion of this court."

**II.
ORDER**

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the decision of the York County Board of Equalization finding the property to be taxable is vacated and reversed.
2. The subject property legally described as N1/2 SE1/4 Exc RR and Exc Hwy 24-11-3, S1/2 SE1/4 Exc Hwy and Tracts 24-4-3 and 24-4-4 in 24-11-3 shall therefore be removed from the tax rolls of York County for tax year 2002.
3. That a copy of this Order shall be served on the York County Treasurer, and the York County Assessor, pursuant to Neb. Rev. Stat. §77-5016(7) (Cum. Supp. 2002, as amended by 2003 Neb. Laws, L.B. 291, §9).

4. That a copy of this Order shall also be served on the Parties forthwith.

IT IS SO ORDERED.

Dated this 12th day of September, 2003.

SEAL

Mark P. Reynolds, Chair